



LOCAL BUSINESS TAX UPDATES

VILLAGE OF VIRGINIA
GARDENS

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LOCAL BUSINESS TAX RECEIPT—IT IS THE LAW!

**Village of Virginia Gardens Code—
Chapter 10 – Licenses and Business
Regulations, Article II -
Local Occupational License**

Per Florida State Statutes Chapter 205 –Local Business Taxes formally referred to as local occupational license.

**Any person doing business in the
Village of Virginia Gardens must
obtain a Virginia Gardens
Local Business Tax Receipt.**

**Businesses also need to obtain a
Miami-Dade County Local Business
Tax Receipt.**

The Local Business Tax is imposed for the privilege of doing business in the Village of Virginia Gardens. A business that provides merchandise, entertainment, or services to the public, even if only a one-person or home-based business, must obtain a Local Business Tax Receipt before starting to operate.

Local business taxes vary depending on the nature of business. The number of employees, equipment and seating capacity are a few variables that factor into the amount of tax due. A receipt is required for each place of business and for each separate classification at the same location. Receipts are transferable when there is a change of business ownership, change of address within our municipality or business name.

A personal business tax receipt is not transferable to another individual.

Before a Local Business Tax Receipt is issued, a business must meet all conditions required. No Local Business Tax Receipt will be issued unless the Social Security Number or Employer Identification Number is provided by the person to be receipted.

Local Business Tax Receipts are valid for one year, starting October 1st and expiring September 30th of each year. Receipts not renewed by September 30th are delinquent and subject to applicable penalties. Additionally, per sec. 10-26; any person engaging in or managing any business, occupation or profession without first obtaining a local business tax receipt from the village clerk, if so required, shall be subject to a penalty of twenty-five (25) percent of the license determined to be due, in addition to any other penalty provided by law or ordinance.

Local Business Tax Receipts not renewed by September 30 become delinquent and subject to a penalty of 10% for the month of October and an additional 5% for each month of delinquency thereafter, provided that the penalty does not exceed 25% of the local business tax.

F.S. 205.053(3) provides for an additional penalty of up to \$250.00 if your local business tax remains unpaid for 150 days after the initial notice of tax due. The mailing of the Local Business Tax renewal applications is a courtesy reminder. It is the receipt holder's responsibility to renew before the expiration date to avoid penalties.

In addition to the collection of the Local Business Tax, you are responsible for obtaining the Miami-Dade County Local

Business Tax per county code Sec. 8A-171 and Sec.8A-224. You may contact Miami-Dade County Local Business Tax Receipt at (305) 270-4949.

Life Safety Inspection

The Fire Prevention Division of Miami-Dade County needs you to contact them to schedule your life safety inspection that is required before you open your doors for business and before you obtain the business tax receipt. The purpose for this inspection is to assure that the business practices and operations within the structure conform with fire safety standards for the protection of the employee and customers of the business. This inspection and permit is required annually during your occupancy of the structure.

The Miami-Dade County code, section 14-53(A) states that, "no person shall operate or occupy, or cause, allow, let, permit or suffer to be operated, utilized or occupied any facility, instrumentality or real property, in the unincorporated or incorporated areas of Miami-Dade, which is required to obtain a permit issued by the Fire Department having jurisdiction pursuant to this article or the South Florida Fire Prevention Code without such a valid permit or in violation of any condition, limitation or restriction which is part of a such permit" The life safety inspection will provide you with information on what may be necessary to meet fire code requirements to occupy the structure for your particular business and to provide for the safety of your employees and patrons. Call the Miami-Dade County Fire Prevention Division: (786) 331-4800



Fictitious Name / Corporation

A business using a fictitious name must submit a copy of the current Certificate of Registration; those using a corporate name must submit a copy of the corporation current Certificate of Status from the State of Florida. Florida Department of State: (850) 488-9000.

Home-Based Business

If you plan to conduct business from your home, you must obtain the required appendix I form along with the application. All applications are subject to the Planning & Zoning Boards approval. You may contact the Village at (305) 871-6104 to begin the process.

State Regulated Professionals and Businesses

Professionals and businesses, such as physicians, engineers, real estate firms, mortgage brokers, restaurants, etc., must submit current a copy of their State Certificates when applying for a new Local Business Tax Receipt. State information: (305) 377-5000.

Food Establishments

All businesses dealing with food must have a permit from the Division of Hotels and Restaurants, State Agriculture Department or the State Health Department. State information: (305) 377-5000.

Building Contractors

In addition to a new or renewal Local Business Tax Receipt, a Building Contractor needs a current local Certificate of Competency, issued by the Office of Building Code Compliance located at 140 W. Flagler Street. #1603, (305) 375-2901 or a current State Certificate issued by the State Construction Industry Board, (850) 487-1395.

Mobile Vendors

All mobile vendors, operating within our municipality, must have a Local Business Tax Receipt in addition to the Miami-Dade County Local Business Tax Receipt. You must comply by obtaining a copy of our village ordinance

that specifically addresses Peddlers, Transient or Mobile Merchants or Vendors in order to follow the guidelines indicated. Contact the village at (305) 871-6104 to begin the process.

Exempt from Local Business Tax :

- Per Florida Statutes 205 guidelines they are:
- Religious Institutions
- Educational Institutions
- Charitable Non-Profit Institutions

Additional Information

The Local Business Tax Receipt must be displayed conspicuously at your place of business and in such a manner as to be open to the view of the public and subject to inspection by all duly authorized officers of the county.

The Local Business Tax office must be notified in writing regarding any changes to the following: business name or ownership, location, number of employees, equipment, machines or any other contingency.

Should you cease doing business, return the Receipt to the Local Business Tax office so your name may be removed from the file.

Alcohol / Tobacco

Any business that sells or deals in alcohol / tobacco must obtain a certificate from the Division of Alcoholic Beverages and Tobacco at (305) 470-6787 and apply for the appropriate Business Tax Receipt to conduct the new business.

Solicitation

Soliciting business at private homes requires registration with the Chief of Police. Contact the village for guidelines.

Refer to your Receipt number whenever

you contact the Local Business Tax office.

Please know that the information in this guide is intended for general information purposes only. While it is current at the time of publication, changes to the Village Code, County Code or State Law may invalidate some of this information.

In the event of a conflict between this guide and the Code, the Code prevails. Not all possible applications of the local business tax receipt requirements are discussed. For clarification of your individual circumstances, please call the Village of Virginia Gardens.

Applications available at : www.virginiagardens-fl.gov

For further information, please contact our offices between the hours of :
9:00 am and 5:00 pm,
Monday to Friday.

Para información en el español, por favor llamar a nuestras oficinas. Gracias.



Village of Virginia Gardens, Florida

6498 NW 38th Terrace
Virginia Gardens, FL 33166

Phone: 305-871-6104
Fax: 305-871-1121
Website: www.virginiagardens-fl.gov